Audits – Bay & Central Region 1515 Clay Street, Suite 1109, Oakland, CA 94612 (510) 622-2584, FAX (510) 622-2585

January 28, 2009

Mary Elliott, BA Mental Health Director Mendocino County Mental Health 860 N. Bush Street Ukiah, CA 95482

Dear Ms. Elliott:

AUDIT REPORT - MENDOCINO COUNTY COMMUNITY MENTAL HEALTH SERVICES

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Mendocino County Community Mental Health Services for the fiscal period July 1, 2003 to June 30, 2004. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and EPSDT SGF (Schedule 1) represents the actual net program costs allowable under the above-mentioned statutes.

The effect of this revised allowable program costs is as follows:

Net Program Costs Settled <u>Adjustment</u> Allowed Federal Share of Short-Doyle/Medi-Cal \$4,524,929 \$ 4,133,894 \$ (391,035) Federal Share of Healthy Families 10,843 27,216 16,373 State General Funds **EPSDT Due State** \$ 1,915,100 \$ 1,761,382 \$ (153,718)

Mary Elliott, BA, Director January 28, 2009 Page 2

If you disagree with any of the results of this audit you may request an informal appeal conference. This request must be in writing and received by the Department of Health Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to John Melton, Acting Chief, Administrative Appeals, Office of Legal Services, Department of Health Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,

for WALTER J. HILL, JR., MBA, EA

Chief of Audits

MABEL GILTMER, Supervisor Audits – Bay & Central Region

Enclosures

CERTIFIED MAIL

MENDOCINO COUNTY COMMUNITY MENTAL HEALTH SERVICES SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS FISCAL YEAR ENDED JUNE 30, 2004

COUNTY PROVIDERS S	NET REIMBURSABLE MEDI-CAL		_	As Settled		Audit Adjustments	_	As Audited
MEDI-CAL - FFP (Sch. 2a) \$ 3,238,712 \$ (254,092) \$ 2,984,620 HEALTHY FAMILIES - FFP (Sch. 2a) 10,843 2,356 13,199 TOTAL FFP - COUNTY PROVIDERS \$ 3,249,555 \$ (251,737) \$ 2,997,818 CONTRACT PROVIDERS MEDI-CAL - FFP \$ 1,286,217 \$ (136,943) \$ 1,149,274 HEALTHY FAMILIES - FFP 0 14,017 14,017 TOTAL FFP - CONTRACT PROVIDERS \$ 1,286,217 \$ (122,926) \$ 1,163,291 TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS MEDI-CAL - FFP \$ 4,524,929 \$ (391,035) \$ 4,133,894 HEALTHY FAMILIES - FFP \$ 10,843 16,373 27,216 TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS \$ 4,535,772 \$ (374,663) \$ 4,161,109 SUMMARY OF STATE GENERAL FUNDS	PROGRAM COSTS							
MEDI-CAL - FFP (Sch. 2a) \$ 3,238,712 \$ (254,092) \$ 2,984,620 HEALTHY FAMILIES - FFP (Sch. 2a) 10,843 2,356 13,199 TOTAL FFP - COUNTY PROVIDERS \$ 3,249,555 \$ (251,737) \$ 2,997,818 CONTRACT PROVIDERS MEDI-CAL - FFP \$ 1,286,217 \$ (136,943) \$ 1,149,274 HEALTHY FAMILIES - FFP 0 14,017 14,017 TOTAL FFP - CONTRACT PROVIDERS \$ 1,286,217 \$ (122,926) \$ 1,163,291 TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS MEDI-CAL - FFP \$ 4,524,929 \$ (391,035) \$ 4,133,894 HEALTHY FAMILIES - FFP \$ 10,843 16,373 27,216 TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS \$ 4,535,772 \$ (374,663) \$ 4,161,109 SUMMARY OF STATE GENERAL FUNDS	COLINTY PROVIDERS							
TOTAL FFP - COUNTY PROVIDERS CONTRACT PROVIDERS MEDI-CAL - FFP MEDI-CAL - FFP MEDI-CAL FFP MEDI-CAL FFP MEDI-CAL FFP MEDI-CAL FFP MEDI-CAL FFP MEDI-CAL FFP		(Sch. 2a)	\$	3,238,712	\$	(254,092)	\$	2,984,620
CONTRACT PROVIDERS MEDI-CAL - FFP \$ 1,286,217 \$ (136,943) \$ 1,149,274 HEALTHY FAMILIES - FFP 0 14,017 14,017 TOTAL FFP - CONTRACT PROVIDERS \$ 1,286,217 \$ (122,926) \$ 1,163,291 TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS MEDI-CAL - FFP \$ 4,524,929 \$ (391,035) \$ 4,133,894 HEALTHY FAMILIES - FFP 10,843 16,373 27,216 TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS \$ 4,535,772 \$ (374,663) \$ 4,161,109 SUMMARY OF STATE GENERAL FUNDS	HEALTHY FAMILIES - FFP	(Sch. 2a)		10,843		2,356		13,199
MEDI-CAL - FFP \$ 1,286,217 \$ (136,943) \$ 1,149,274 HEALTHY FAMILIES - FFP 0 14,017 14,017 TOTAL FFP - CONTRACT PROVIDERS \$ 1,286,217 \$ (122,926) \$ 1,163,291 TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS MEDI-CAL - FFP \$ 4,524,929 \$ (391,035) \$ 4,133,894 HEALTHY FAMILIES - FFP 10,843 16,373 27,216 TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS \$ 4,535,772 \$ (374,663) \$ 4,161,109 SUMMARY OF STATE GENERAL FUNDS	TOTAL FFP - COUNTY PROVIDERS		\$_	3,249,555	\$_	(251,737)	\$	2,997,818
MEDI-CAL - FFP \$ 1,286,217 \$ (136,943) \$ 1,149,274 HEALTHY FAMILIES - FFP 0 14,017 14,017 TOTAL FFP - CONTRACT PROVIDERS \$ 1,286,217 \$ (122,926) \$ 1,163,291 TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS MEDI-CAL - FFP \$ 4,524,929 \$ (391,035) \$ 4,133,894 HEALTHY FAMILIES - FFP 10,843 16,373 27,216 TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS \$ 4,535,772 \$ (374,663) \$ 4,161,109 SUMMARY OF STATE GENERAL FUNDS	CONTRACT PROVIDERS							
HEALTHY FAMILIES - FFP 1,286,217 \$ (122,926) \$ 1,163,291 TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS MEDI-CAL - FFP \$ 4,524,929 \$ (391,035) \$ 4,133,894 HEALTHY FAMILIES - FFP 10,843 16,373 27,216 TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS \$ 4,535,772 \$ (374,663) \$ 4,161,109 SUMMARY OF STATE GENERAL FUNDS			\$	1 286 217	\$	(136 943)	8	1 149 274
TOTAL FFP - CONTRACT PROVIDERS TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS MEDI-CAL - FFP MEDI-CAL - FFP MEALTHY FAMILIES - FFP TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS MEDI-CAL - FFP MEALTHY FAMILIES - FFP TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS MEDI-CAL - FFP MEDI-CAL -	***************************************		4		•		-	
MEDI-CAL - FFP \$ 4,524,929 \$ (391,035) \$ 4,133,894 HEALTHY FAMILIES - FFP 10,843 16,373 27,216 TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS \$ 4,535,772 \$ (374,663) \$ 4,161,109 SUMMARY OF STATE GENERAL FUNDS			s ⁻		<u> </u>		<u>\$</u>	
MEDI-CAL - FFP \$ 4,524,929 \$ (391,035) \$ 4,133,894 HEALTHY FAMILIES - FFP 10,843 16,373 27,216 TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS \$ 4,535,772 \$ (374,663) \$ 4,161,109 SUMMARY OF STATE GENERAL FUNDS			_					
HEALTHY FAMILIES - FFP 10,843 16,373 27,216 TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS \$ 4,535,772 \$ (374,663) \$ 4,161,109 SUMMARY OF STATE GENERAL FUNDS	TOTAL FFP - COUNTY PLUS CONTRAC	CT PROVIDERS						
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS \$ 4,535,772 \$ (374,663) \$ 4,161,109 SUMMARY OF STATE GENERAL FUNDS	MEDI-CAL - FFP		\$	4,524,929	\$	(391,035)	\$	4,133,894
SUMMARY OF STATE GENERAL FUNDS	HEALTHY FAMILIES - FFP		_	10,843		16,373		27,216
	TOTAL FFP - COUNTY PLUS CONTRAC	CT PROVIDERS	\$	4,535,772	\$_	(374,663)	s_	4, <u>1</u> 61,109
			_					
EPSDT - SGF (Sch. 4) \$	SUMMARY OF STATE GENERAL FUNDS							
EPSDT - SGF (Sch. 4) \$1,915,100 \$(153,718) \$1,761,382								
	EPSDT - SGF	(Sch. 4)	\$ _	1,915,100	. \$ <u>_</u>	(153,718)	\$_	1,761,382

MENDOCINO COUNTY COMMUNITY MENTAL HEALTH SERVICES SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE FISCAL YEAR ENDED JUNE 30, 2004

COUNTY OPERATED FEDERAL

					Audit		
		_	As Settled	_	Adjustments	_	As Audited
Total Medi-Cal Gross Reimbursement							
 Inpatient SD/MC and Crossover 	(MH 1968, Ln 11, 11A)	\$	0	\$	0	\$	0
2. Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)		5,348,743		(333,678)		5,015,065
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)		0		0		0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)		0		22,804		22,804
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)		0		0		0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)		0		0		0
7. Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)		0		0		0
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	_	16,682		2,156	_	18,838
9. Total		\$ <u>_</u>	5,365,425	\$ =	(308,717)	\$ =	5,056,708
Less: Patient & Other Payor Revenues							
10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$	0	\$	0	\$	0
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)		0		36,725		36,725
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)		0		0		0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)		0		0		0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)		0		0		0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)		0		0		0
16. Healthy Families Patient Revenue-1/P	(MH 1968, Ln 31)		0		0		0
17. Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)		0	_	0	_	0
18. Total		\$ =	0	\$ =	36,725	\$=	36,725
Medi-Cal Net Reimbursement for Direct Services							
19. Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$	0	\$	0	\$	0
20. Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)		5,348,743		(347,599)		5,001,144
21 Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)		0		0		0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)		0		0		0
23. Healthy Families-I/P	(Ln 7 - Ln 16)		0		0		0
24. Healthy Families-O/P	(Ln 8 - Ln 17)		16,682		2,156		18,838
25. Total		\$ _	5,365,425	\$	(345,442)	\$ =	5,019,983
Medi-Cal MAA Reimbursement							
26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$	0	\$	0	\$	0
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)		0		0		0
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)		0		0		0
29. Total	, , , ,	\$	0		0	- s -	0

MENDOCINO COUNTY COMMUNITY MENTAL HEALTH SERVICES SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE FISCAL YEAR ENDED JUNE 30, 2004

COUNTY OPERATED FEDERAL					Audit	
A North And Dates Freezed Cont		_	As Settled		Adjustments	As Audited
Amount Negotiated Rates Exceed Cost 30. Inpatient SD/MC (Incl Children Enhan)	(M111060 1 = 20 20A)	\$	0	\$	0 \$	0
31. Outpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	D	0	Þ	0	0
•	(MH 1968, Ln 38, 38A)					0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)		0		0	_
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)		0		0	0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)				0	_
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)	<u> </u>	0	s		
36. Total		^{\$} =		³=		
Medi-Cal Administrative Reimbursement						
37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$	1,384,051	\$	(85,418) \$	1,298,633
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$	495,828	<u>\$</u>	(98,947) \$	396,881
39. Medi-Cal Administrative Reimbursement	(Lower of Ln 37, Ln 38)	s	495,828	\$	(98,947) \$	396,881
	, ,	=		_		
Healthy Families Administrative Reimbursement						
40. Healthy Families Administrative Reimbursement Limi	t (MH1979, Ln 8)	\$	1,668	\$	216 \$	1,884
41. Healthy Families Administration	(MH1979, Ln 9)	\$	0	\$	1,467 \$	1,467
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	s [—]	0	s ⁻	1,467 \$	1,467
				_		
Utilization Review Reimbursement						
43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$_	82,025	\$	(82,025) \$	0
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	s	154,357	s <u> </u>	79,150 \$	233,507
		_		_		
Net SD/MC Reimbursement - FFP						
45. Direct Services	(MH1979, Ln 16,16A)	\$	2,852,100	\$	(197,497) \$	2,654,603
46. Enhanced (Children)	(MH1979, Ln 17,17A)		0		14,823	14,823
47. Enhanced (Refugees)	(MH1979, Ln 18)		0		0	0
48 MAA	(MH 1979, Ln 11, 12 & 13	3)	0		0	0
49. Administrative Reimbursement	(MH1979, Ln 6)		247,914		(49,474)	198,441
50. U.R. Skilled Professional	(MH1979, Ln 14)		61,519		(61,519)	0
51. U.R. Other	(MH1979, Ln 15)		77,179		39,575	116,754
52. Negotiated Rate-Payback	(MH1979, Ln 20)	_	0	_	0	0
53. Subtotal- FFP		\$ _	3,238,712	. \$ _	(254,092) \$	2,984,620
54. Contract Limitation Adjustment	(MH 1070 1 - 22)	ø	^	\$	0 \$	^
55. Quality Assurance Review Results	(MH 1979, Ln 22)	\$	0	2	0 \$	0
33. Quanty Assurance Review Results	(Adj #)	-		-		
56. Total SD/MC Reimbursement - FFP		\$	3,238,712	\$	(254,092) \$	2,984,620
Net Healthy Families Reimbursement - FFP		_		. =		-
57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$	10,843	\$	1,402 \$	12,245
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)		0		0	0
59. Administrative Reimbursement	(MH1979, Ln 10)		0		954	954
60. Total Healthy Families Reimbursement - FFP	. ,	\$	10,843	s <u> </u>	2,356 \$	
		=				
61. Total - FFP (Ln 56 + Ln 60)		\$ _	3,249,555	\$ _	(251,737) \$	2,997,818
						(To Sch. 1)

MENDOCINO COUNTY SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST FISCAL PERIOD ENDED JUNE 30, 2004

			(1)	(2)	(3)	(4)	(6)	(6)	(71)	(8)	(9)	(10)
		M	edi-Cal	Enhanced -	Enhanced -	Total	Healthy	Medi-Cal	Enhanced -	Enhanced -	Total	Healthy
Legai		and (Crossover	Children	Refugees	Gross Cost	Families	and Crossover	Children	Refugees	Gross Cost	Families
Entity		Gro	ss Cost	Gross Cost	Gross Cost	(Excl. HFP)	Gross Cost	Gross Cost	Gross Cost	Gross Cost	_(Excl. HFP)	Gross Cost
Numbe	r <u>Legal Entity</u>			l N P	ATIE	N T			o u r	P A T I	E N T	
	 _	(M	H 1968,	(MH 1968,	(MH 1968,	(Col. 1 to 3)	(MH 1968,	(MH 1968,	(MH 1968,	(MH 1968,	(Col. 6 to 8)	(MH 1968,
		Ln 5, 9	5A, 10,10A)	Ln 16, 16A)	Ln 22)		Ln 27, 27A)	Ln 5, 5A, 10,10A)	Ln 16, 16A)	Ln 22)		Ln 27, 27A)
120	Families First	\$	0 \$	0 \$	0 \$	0 :	S 0	\$ 98,642	\$ 0 :	\$ 0	\$ 98.642 \$	n
273	Edgewood	Š	0 \$	0 \$	0 \$							
386	Milhous	\$	0 \$	0 \$	0 \$							
401	True to Life Children's Services	\$	0 \$	0 \$	0 \$	0 5	0	\$ 12,090				
457	Sunny Hills Children's Garden	\$	0 \$	0 \$	0 \$	0 9	0	\$ 38,028	\$ 0 5	\$ 0		0
461	Summitview	\$	0 \$	0 \$	0 \$	0 \$	0	\$ 23,730	\$ 0 5	\$ 0		0
484	Victor Treatment Centers	\$	0 \$	0 \$	0 \$	0 \$	0	\$ 22,417	\$ 0.5	\$ 0	\$ 22,417 \$	0
512	River Oak Center	\$	0 \$	0 \$	0 \$	0 \$	0	\$ 49,429	\$ 0 5	\$ 0	\$ 49,429 \$	0
529	Willow Glen	\$	0 \$	0 \$	0 \$	0 \$	0 :	\$ 27,820	\$ 0.5	0	\$ 27,820 \$	0
541	Charis Youth Center	\$	0 \$	0 \$	0 \$	0 \$	0 :	\$ 3,783	\$ 0 9	0	\$ 3,783 \$	0
705	Youth For Change	\$	0 \$	0 \$	0 \$	0 \$	0 :	\$ 0	\$ 0 \$	0		0
921	Tapestry Family Service	\$	0 \$	0 \$	0 \$	0 \$						0
922	Rosewood Care Center	\$	0 \$	0 \$	0 \$	0 \$	0 :					0
1164	Redwood Children's Services	\$	0 \$	0 \$	0 \$	0 \$	0 :					0
1166	Mendocino County Youth Project	\$	0 \$	0 \$	0 \$	0 \$,					0
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		\$	0 \$	0 \$	0 \$	0 \$	0 \$	0	\$ 0 \$	0 \$	0 \$	0
	GRAND TOTAL	s	0 \$	0 \$	0 \$			2,156,232	\$ 1,193 \$	0 :	2.157,425 \$	21,564

MENDOCINO COUNTY SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST FISCAL PERIOD ENDED JUNE 30, 2004

		8	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
			Total	Healthy	Total	Healthy	Total		Total		Total
Legal			Revenue	Families	Revenue	Families	Net Cost	Net Cost	Net Cost	Net Cost	MAA
Entity			(Excl. HFP)	Revenue	(Excl. HFP)	Revenue	(Excl. HFP)	Healthy Families	(Excl. HFP)	Healthy Families	FFP
Number	Legal Entity	- €	INPATI	ENT	OUTPAT	1 ENT	INPA	TIENT	OUTP	ATIENT	Reimbursement
		_	(MH 1968,	(MH 1968,	(MH 1968,	(MH 1968,	(Col 4-11)	(Col 5-12)	(Col 9-13)	(Col 10-14)	(MH 1979,
			Ln 28 to 30)	Ln 31)	Ln 28 to 30)	Ln 31)				, ,	Ln 11-13)
120	Families First	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0 5	98,642	5 0 \$	0
273	Edgewood	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	153,671	\$ 0 \$	0
386	Milhous	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0 5	176,457	\$ 21,564 \$	0
401	True to Life Children's Services	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	12,090	\$0\$	0
457	Sunny Hills Children's Garden	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	38,028	0 \$	0
461	Summitview	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	23,730	s 0 \$	0
484	Victor Treatment Centers	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	22,417	5 0 \$	0
512	River Oak Center	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	49,429	0 \$	0
529	Willow Glen	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	27,820	0 \$	0
541	Charis Youth Center	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	3,783	5 0 \$	0
705	Youth For Change	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 :	0 \$	0
921	Tapestry Family Service	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	1,182,047	0 \$	0
922	Rosewood Care Center	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	34,840	0 \$	0
1164	Redwood Children's Services	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	298,803	0 \$	0
1 16 6	Mendocino County Youth Project	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	35,668	0 \$	0
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o o		0 \$	0 \$	0 \$	0 \$	0 \$		0 \$			0
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ő		0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$		ő
	GRAND TOTAL	s_	0 \$	0 \$		0 \$			2,157,425 \$	21,564 \$	

MENDOCINO COUNTY SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST FISCAL PERIOD ENDED JUNE 30, 2004

		330	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
			Neg. Rates	Neg. Rates	Neg. Rates	Neg. Rates					
Legal			Exceed Costs (Excl. HFP)	Exceed Costs	Exceed Costs (Excl, HFP)	Exceed Costs	Total SD/MC Reimbursement	Healthy Families Reimbursement	Total Reimbursement	FFP Contract	Lower of FFP
Entity Number	Legal Entity	1	(EXCI. HFP)	Healthy Families		Healthy Families	(FFP)	(FFP)	(FFP)	Maximum	or Contract Maximum
Humber	<u>cegai Litati</u>		(MH 1968,	(MH 1968,	(MH 1968,	(MH 1968.	(MH 1979, Line 21)	(MH 1979, Lp. 27)	(Col. 24 + 25)	Maximon	Maximoni
			Ln 38 to 39)	Ln 40, 40A)	Ln 38 to 39)	Ln 40, 40A)	(mit 1915, Line 21)	(1411 1975, Liv. 21)	(60). 24 - 25)		
			,	,,		,,					
120	Families First	\$	0 \$	0 \$		0 \$				0 \$	52,534
273	Edgewood	\$	0 \$	0 \$	0 \$	0 \$				0 \$	81,933
386	Milhous	\$	0 \$	0 \$	0 \$	0 \$				0 \$	107,941
401	True to Life Children's Services	\$	0 \$	0 \$	0 \$	0 \$				0 \$	6,505
457	Sunny Hills Children's Garden	\$	0 \$	0 \$	0 \$	0 \$	20,252 \$		20,252 \$	0 \$	20,252
461	Summitview	\$	0 \$	0 \$	0 \$	0 \$	12,679 \$		12,679 \$	0 \$	12,679
484	Victor Treatment Centers	\$	0 \$	0 \$	0 \$	0 \$	11,979 \$		11,979 \$	0 \$	11,979
512	River Oak Center	\$	0 \$	0 \$	0 \$	0 \$	26,444 \$	0 \$	26,444 \$	0 \$	26,444
529	Willow Glen	\$	0 \$	0 \$	0 \$	0 \$	14.819 \$	0 \$	14,819 \$	0 \$	14,819
541	Charis Youth Center	\$	0 \$	0 \$	0 \$	0 \$	2,003 \$	0 \$	2,003 \$	0 \$	2,003
705	Youth For Change	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
921	Tapestry Family Service	\$	0 \$	0 \$	0 \$	0 \$	630,455 \$	0 \$	630,455 \$	0 \$	630,455
922	Rosewood Care Center	\$	0 \$	0 \$	0 \$	0 \$	18,501 \$	0 \$	18,501 \$	0 \$	18,501
1164	Redwood Children's Services	\$	0 \$	0 \$	0 \$	0 \$	158,216 \$	0 \$	158,216 \$	0 \$	158,216
116 6	Mendocino County Youth Project	\$	0 \$	0 \$	0 \$	0 \$	19,030 \$	0 \$	19,030 \$	0 \$	19,030
0		0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
0		0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
0		0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
O		0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
0		0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
0		0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
0		0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
0		0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
0		0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
0		0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
0		0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
0		0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
0		0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
0		0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
0		0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
0		0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
0		0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
O		0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
0		0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
0		0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0
	GRAND TOTAL	\$_	0 \$	0 \$	0 \$	0 \$	1,149,274 \$	14,017 \$	1,163,291 \$	0 \$	1,163,291

(To Sch. 1)

MENDOCINO COUNTY COMMUNITY MENTAL HEALTH SERVICES COMPUTATION OF EPSDT STATE SHARE PER AUDIT FISCAL YEAR ENDED JUNE 30, 2004

	As Settled	Audit Adjustments	As Audited
	As Settleu	Aujustments	As Abuneu
(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors)	7,764,747	(606,178)	7,158,569
(2) Total SD/MC Claims	7,970,087	0	7,970,087
(3) Percent % (Line 1/Line 2)	97.42%	-7.60%	89.82%
(4) EPSDT Claims	4,811,008	0	4,811,008
(5) Actual Cost Settled EPSDT SD/MC			
(Line 3 X Line 4)	4,686,884	(365,735)	4,321,149
(6) Cost Settled Baseline for EPSDT	459,750	0	459,750
(7) Cost Settlement Amount			
(Line 5 - Line 6)	4,227,134	(365,735)	3,861,399
(8) 46.70% of Cost Settlement Amount			
(Line 7 x 46.70%)	1,974,072	(170,798)	1,803,273
(8a) FY 2001-02 EPSDT Settlement	1,384,356	0	1,384,356
(48.64% of net cost (8))			
(8b) Annual Local Growth (L. 8 - 8a)	589,716	(170,798)	418,918
(9) County Match 10% of Local Growth (8b x 10%)	58,972	(17,080)	41,892
(10) Net Cost Settlement Amount (L. 8 - 9)	1,915,100	(153,718)	1,761,382
(11) SGF Distribution (Settled and Audited)	1,915,100	0	1,915,100
(12) SGF Due County (State)	(0)	(153,718)	(153,718)
•		<u> </u>	(To Sch. 1)

Source:

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims (inclues contract providers, excludes Healthy Families)
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2001-2002, includes increase for FFS/MC provider rate increase
- (11) SGF gross distribution (See DMH letter dated January 14, 2002 sent to Local Mental Health Directors) Includes adjustment for additional SGF and ASO non participants
- (12) Amount owed back to the state cannot be more than was advanced or settled.

Provide	r MENDOCIN	O COUN	NTY		Provider Number 00023		No. of Adj. 72		Fiscal F June	eriod E 30, 20	
	Report Ref	erence						-	ncrease	T	As
Adj. No.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTME	NTS	As Reported		(Decrease)			Adjusted
				ADJUSTMENTS TO REPORTED COSTS							
1 2 3	MH 1960 MH 1960 MH 1960 MH 1960	9 10 11 12	0000	SD/MC ADMINISTRATION HEALTHY FAMILIES ADMINISTRATION NON SD/MC ADMINISTRATION TOTAL ADMINISTRATIVE COSTS		\$ 	495,828 0 133,316 629,144	\$ }	(98,947) 1,467 97,480 0	\$	396,881 1,467 230,796 629,144
				To allocate Total Administrative Costs among SD/MC, Healthy Non SD/MC Administration based on the gross cost method pe of 63.0827% for SD/MC, .2332% for Healthy Families, and 36.6 Non SD/MC.	rcentages						
4 5	MH 1960 MH 1960	13 14		SKILLED PROFESSIONAL MEDICAL PERSONNEL (SPMP) OTHER SD/MC UTILIZATION REVIEW	-	\$	82,025 154,357	\$	(82,025) 82,025		\$0 236,382 *
				To reclassify the SPMP Utilization Review as Other SD/MC Util costs due to lack of supporting documentation and for consister year reporting.							
6 7	MH 1960 MH 1960 MH 1960	14 15 16	С	OTHER SD/MC UTILIZATION REVIEW NON-SD/MC UTILIZATION REVIEW TOTAL UTILIZATION REVIEW COSTS		** \$	236,382 63,557 299,939	\$	(2,875) 2,875 0	\$	233,507 66,432 299,939
				To allocate Total Utilization Review Costs between SD/MC and based on the gross cost method percentages of 77.8514% for \$22.1486% for Non SD/MC.							
				ADJUSTMENTS TO REPORTED MODES OF SER	VICE						
8 9	MH 1964 MH 1964	4 5		DAY SERVICES (MODE 10) OUTPATIENT SERVICES (MODE 15 PROGRAM 1 AND 2)		\$	556,631 5,914,501	\$	24,534 (24,534)	\$	581,165 5,889,967
				To adjust reported costs at the mode level to reflect the RVS me	ethod of allocation.						
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.							

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Provide					Provider Number	No. of Adj.	1	Period Ended
	MENDOCIN	O COU	NTY		00023	72	June	30, 2004
L	Report Ref	erence				As	Increase	As
Adj. No.	Form/ Sch	Line	Col.	EXPLANATION OF AUDIT ADJUSTME	NTS .	Reported	(Decrease)	Adjusted
		1	1	ADJUSTMENTS TO REPORTED GROSS COS	<u>5T</u>			
10 11 12 13 14 15 16 17 18 19 20	MH 1966	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3		MODE 10 AND MODE 15 - OUTPATIENT (PROGRAM 1) SERVICE FUNCTION 10/95 SERVICE FUNCTION 15/01 SERVICE FUNCTION 15/10 SERVICE FUNCTION 15/30 SERVICE FUNCTION 15/58 SERVICE FUNCTION 15/60 SERVICE FUNCTION 15/70 MODE 15 - OUTPATIENT (PROGRAM 2) SERVICE FUNCTION 15/10 (PROVIDER NUMBER 2343) SERVICE FUNCTION 15/60 (PROVIDER NUMBER 2344) SERVICE FUNCTION 15/30 (PROVIDER NUMBER 2344) SERVICE FUNCTION 15/61 (PROVIDER NUMBER 2344) SERVICE FUNCTION 15/61 (PROVIDER NUMBER 2344)		\$ 556,631 987,506 490,056 2,477,772 46,664 810,277 752,727 \$ 19,305 7,051 196,042 0	\$ 24,440 (8,360) (5,458) (25,624) (1,715) 22,039 (5,322) \$ 53,361 57,802 (192,542) 2,020 26,020	\$ 581,071 979,146 484,598 2,452,148 44,949 832,316 747,405 \$ 72,666 64,853 3,500 2,020
22 23 24	MH 1966 MH 1966 MH 1966	3 3 3		SERVICE FUNCTION 10/85 (PROVIDER NUMBER 2346) SERVICE FUNCTION 15/32 (PROVIDER NUMBER 2346) SERVICE FUNCTION 15/69 (PROVIDER NUMBER 2346) To adjust reported gross cost at the service function level to ref method of allocation.	Tect the RVS	0 0 127,101	94 180,199 (126,954)	94 180,199 147
		}	1	* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.	}			

Provider	MENDOCIN		ITY		Provider Number 00023			eriod Ended 30, 2004
	Report Ref							As
Adj. No.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTME	NTS	Reported	(Decrease)	Adjusted
NO.	_ <u>501.</u>	Line	001.	ADJUSTMENTS TO REPORTED TOTAL UNIT	<u>'S</u>		-	_
25 26 27 28 29	MH 1966 MH 1966 MH 1966 MH 1966 MH 1966	2 2 2 2 2 2		MODE 10 AND MODE 15 - OUTPATIENT (PROGRAM 1) SERVICE FUNCTION 10/95 SERVICE FUNCTION 15/10 SERVICE FUNCTION 15/30 SERVICE FUNCTION 15/60 SERVICE FUNCTION 15/70		\$ 5,150 228,324 1,155,359 204,632 235,322	\$ 269 (99) (502) 6,651 30	\$ 5,419 228,225 1,154,857 211,283 235,352
30 31	MH 1966 MH 1966	2 2		MODE 15 - OUTPATIENT (PROGRAM 2) SERVICE FUNCTION 15/10 (PROVIDER NUMBER 2343) SERVICE FUNCTION 15/60 (PROVIDER NUMBER 2343)		\$ 8,580 1,699	\$ 49,100 26,048	\$ 57,680 27,747
_32 33	MH 1966 MH 1966	2 2		SERVICE FUNCTION 15/30 (PROVIDER NUMBER 2344) SERVICE FUNCTION 15/61 (PROVIDER NUMBER 2344)		585,115 0	(575,275) 3,060	9,840 3,060
34	MH 1966	2		SERVICE FUNCTION 15/31 (PROVIDER NUMBER 2345)		0	63,480	63,480
35 36 37	MH 1966 MH 1966 MH 1966	2 2 2		SERVICE FUNCTION 10/85 (PROVIDER NUMBER 2346) SERVICE FUNCTION 15/32 (PROVIDER NUMBER 2346) SERVICE FUNCTION 15/69 (PROVIDER NUMBER 2346) To adjust total units to agree with the county's records.		0 0 29,085	3 464,105 (28,881)	3 464,105 204
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.				

Provider					Provider Number	No. of Adj.	Fiscal Per	od Ended
. , . , . ,	MENDOCIN	o coun	ITY		00023	72	June 30	0, 2004
	Report Refe	erence				As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTME	NIS 	Keported	(Decrease)	
				ADJUSTMENTS TO REPORTED SD/MC UNIT COUNTY PROVIDERS - PROGRAMS 1 AND	<u>'S</u> 2			
38 39 40 41 42 43 44 45	MH 1966 MH 1966 MH 1966 MH 1966 MH 1966 MH 1966 MH 1966 MH 1966	8 8A 9 9A 10 10A 11	Total Total Total Total Total Total Total	MEDI-CAL UNITS - 07/01/03 to 09/30/03 MEDI-CAL UNITS - 10/01/03 to 06/30/04 MEDICARE/MEDI-CAL UNITS - 07/01/03 to 09/30/03 MEDICARE/MEDI-CAL UNITS - 10/01/03 to 09/30/04 ENHANCED - CHILDREN UNITS - 07/01/03 to 09/30/03 ENHANCED - CHILDREN UNITS - 10/01/03 to 06/30/04 HEALTHY FAMILIES UNITS - 07/01/03 to 09/30/03 HEALTHY FAMILIES UNITS - 10/01/03 to 06/30/04 TOTAL		688,224 1,876,308 10,250 27,280 0 0 7,778 2,609,840	(9,827) (46,147) 2,370 8,521 660 4,150 3,015 (1,815) (39,073)	678,397 * 1,830,161 * 12,620 * 35,801 * 660 * 4,150 * 3,015 * 5,963 * 2,570,767 *
46 47 48 49 - - -	MH 1966 MH 1966 MH 1966 MH 1966 MH 1966 MH 1966 MH 1966 MH 1966	8 8A 9 9A 10 10A 11 11A	Total Total Total Total Total Total Total	To adjust the as settled (MH 1966) SD/MC units of service/time county operated facilities to agree with the State DMH Approve Report dated February 26, 2008. The above adjustments inclu Copies of workpapers detailing adjustments by service function been provided to the County. MEDI-CAL UNITS - 07/01/03 to 09/30/03 MEDI-CAL UNITS - 10/01/03 to 06/30/04 MEDICARE/MEDI-CAL UNITS - 07/01/03 to 09/30/03 MEDICARE/MEDI-CAL UNITS - 10/01/03 to 06/30/04 ENHANCED - CHILDREN UNITS - 07/01/03 to 09/30/03 ENHANCED - CHILDREN UNITS - 10/01/03 to 06/30/04 HEALTHY FAMILIES UNITS - 07/01/03 to 09/30/03 HEALTHY FAMILIES UNITS - 10/01/03 to 06/30/04 TOTAL To adjust the SD/MC units of service/time per the State DMH A Claims Report to the county's records. The above adjustments Copies of workpapers detailing adjustments by service function been provided to the County.	ed Claims ude Phase II. Approved s include Phase II.	** 678,397 ** 1,830,161 ** 12,620 ** 35,801 ** 660 ** 4,150 ** 3,015 ** 5,963 ** 2,570,767	3,860 10,857 (185) (2,930) 0 0 0 11,602	682,257 * 1,841,018 * 12,435 * 32,871 * 660 4,150 3,015 5,963 2,582,369 *
				Balance carried forward to subsequent adjustment. Balance brought forward from prior adjustment.				

Provide	Provider				Provider Number	No. o	f Adj.		eriod Ended
	MENDOCIN	o coun	ITY		00023	7	2	June 3	30, 2004
	Report Ref	erence					\s	Increase	As
Adj. No.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTME	NTS	Rep	orted	(Decrease)	Adjusted
-			_	ADJUSTMENTS TO REPORTED SD/MC UNIT COUNTY PROVIDERS - PROGRAMS 1 AND	<u>'S</u> 2				
50 51 52 53	MH 1966 MH 1966 MH 1966 MH 1966	8 8A 9 9A	Total Total	MEDI-CAL UNITS - 07/01/03 to 09/30/03 MEDI-CAL UNITS - 10/01/03 to 06/30/04 MEDICARE/MEDI-CAL UNITS - 07/01/03 to 09/30/03 MEDICARE/MEDI-CAL UNITS - 10/01/03 to 06/30/04 TOTAL To adjust SD/MC units to incorporate the controls of the lower records or the State DMH Approved Claims Report. The above	e adjustments	** 1, ** **	682,257 841,018 12,435 32,871 582,369	(3,740) (8,877) 65 410 (12,142)	678,517 1,832,141 * 12,500 33,281 2,570,227 *
54	MH 1966	8A	Total Info	include Phase II. Copies of workpapers detailing adjustments functions have been provided to the county. MEDI-CAL UNITS - 10/01/03 to 06/30/04 TOTAL	by service		832,141 570,227	(3,905) (3,905)	1,828,236 * 2,566,322 *
				To adjust the SD/MC units for FFS-MFCC (Program 2 provider units.	r) to equal the total		828,236	(2,727)	1,825,509
55	MH 1966	8A	Total Info	MEDI-CAL UNITS - 10/01/03 to 06/30/04 TOTAL To adjust the audited SD/MC units for the EPSDT disallowance County through the Disallowed Claims System (DCS).	es reported by the		566,322	(2,727)	2,563,595
				* Balance carried forward to subsequent adjustment.					
	ĺ	ĺ		** Balance brought forward from prior adjustment.		<u> </u>		<u>. </u>	

Provide					Provider Number 00023	No. of Adj.	Fiscal Peri June 30	
	MENDOCING		ITY 		00023	 		·
Adj.	Report Refe	erence	, —	EXPLANATION OF AUDIT ADJUSTME	NTS	As Reported	Increase (Decrease)	As Adjusted
No.	Sch.	Line	Col.					
				ADJUSTMENTS TO REPORTED SD/MC UNIT CONTRACT PROVIDERS	<u>'S</u>			
56 57 58 59	MH 1966 MH 1966 MH 1966 MH 1966	8 8A 10A 11A	Total Total Total	MEDI-CAL UNITS - 07/01/03 to 09/30/03 MEDI-CAL UNITS - 10/01/03 to 06/30/04 ENHANCED - CHILDREN UNITS - 10/01/03 to 06/30/04 HEALTHY FAMILIES UNITS - 10/01/03 to 06/30/04 TOTAL To adjust the as settled (MH 1966) SD/MC units of service/time contract providers to agree with the State DMH Approved Claim	ns Report	140,624 612,454 0 0 753,078	22,835 27,491 540 5,062 55,928	163,459 * 639,945 * 540 * 5,062 * 809,006 *
- 60	MH 1966 MH 1966 MH 1966	8 8A 10A	Total	dated February 26, 2008. The above adjustments include Pha Copies of workpapers detailing adjustments by service function been provided to the County. MEDI-CAL UNITS - 07/01/03 to 09/30/03 MEDI-CAL UNITS - 10/01/03 to 06/30/04 ENHANCED - CHILDREN UNITS - 10/01/03 to 06/30/04	ise II.	** 163,459 ** 639,945 ** 540	0 2,371 0	163,459 642,316 * 540
- 	MH 1966	11A	Total Info	HEALTHY FAMILIES UNITS - 10/01/03 to 06/30/04 TOTAL To adjust the SD/MC units of service/time per the State DMH / Claims Report to the county's records. The above adjustment:	Approved s include Phase II.	** 5,062 ** 809,006	2,371	5,062 * (811,377 *
				Copies of workpapers detailing adjustments by service function been provided to the County.	ns have		(F. 000)	636,714 *
61	MH 1966	8A 	Total Info	MEDI-CAL UNITS - 10/01/03 to 06/30/04 TOTAL To adjust SD/MC units to incorporate the controls of the lower records or the State DMH Approved Claims Report. The abov include Phase II. Copies of workpapers detailing adjustments functions have been provided to the county.	e adjustments	** 642,316 ** 811,377	(5,602) (5,602)	805,775 *
				Balance carried forward to subsequent adjustment. Balance brought forward from prior adjustment.				

Provide					Provider Number 00023	T -	No. of Adj. 72		eriod Ended 30, 2004
	MENDOCIN		11 Y		00023	┨		<u> </u>	
Adj.	Report Ref	T	Col.	EXPLANATION OF AUDIT ADJUSTME	NTS		As Reported	Increase (Decrease)	As Adjusted
No.	Sch.	Line	COI.	ADJUSTMENTS TO REPORTED SD/MC UNIT	<u>s</u>				
62 63	MH 1966 MH 1966	8A 11A	Total Total Info	MEDI-CAL UNITS - 10/01/03 to 06/30/04 HEALTHY FAMILIES UNITS - 10/01/03 to 06/30/04 TOTAL	as concited by the	**	636,714 5,062 805,775	(3,092) (320) (3,412)	633,622 * 4,742 802,363 *
64	MH 1966	8A	Total Info	To adjust the audited SD/MC units for the EPSDT disallowanc County through the Disallowed Claims System (DCS). MEDI-CAL UNITS - 10/01/03 to 06/30/04 TOTAL To adjust for SD/MC units that are in excess of total units. Contract Providers: Families First 15/60 Edgewood 15/60 Sunny Hills 15/30 Tapestry Family Services 15/01 15/30 Mendocino County Youth Project 15/30	Adjustments (270) (60) (1,590) (1,679) (36,803) (332) (470)	**	633,622 802,363	(41,204) (41,204)	592,418 761,159
65 66	MH 1968 MH 1968	28 28A		Total ADJUSTMENTS TO PATIENT AND OTHER PAYOR REVENUE - COUNTY PATIENT AND OTHER PAYOR REVENUE (07/01/0)	(41,204) 3 - 09/30/03) 3 - 06/30/04)		\$0 0	\$ 8,247 28,478	\$ 8,247 28,478

Pro∨ide	r MENDOCIN	O COUN	ITY		Provider Number 00023	No. of Adj. 72		Period Ended 30, 2004
	Report Ref	erence				As	Increase	As
Adj. No.	Form/ Sch.	Line	Col.	EXPLANATION OF AUDIT ADJUSTME	NTS	Reported	(Decrease)	Adjusted
				ADJUSTMENTS TO REPORTED SD/MC SETTLE	MENT			
67	MH 1979	2	D	CONTRACT PROVIDER MEDI-CAL DIRECT SERVICE GROSS F	REIMBURSEMENT	\$ 3,878,265	\$ (258,578)	\$ 3,619,687
				To adjust reported Contract Provider Direct Medi-Cal Gross Reas a result of adjustments to the contract providers SD/MC uniservice/time.				
68	MH 1979	21	J	TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY		\$ 3,238,711	\$ (254,091)	\$ 2,984,620
69	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT - COUNTY TOTAL REIMBURSEMENT- COUNTY		10,843 \$ 3,249,554	2,356 \$ (251,736)	13,199 \$ 2,997,818
70	Sch. 3b	Total	24	TOTAL SD/MC REIMBURSEMENT - CONTRACT PROVIDERS		\$ 1,286,217	\$ (136,943)	\$ 1,149,274
71	Sch. 3b	Total	25	TOTAL HEALTHY FAMILIES REIMBURSEMENT - CONTRACT PI TOTAL REIMBURSEMENT- CONTRACT PROVIDERS	ROVIDERS	0 \$ 1,286,217	14,017 \$ (122,926)	14,017 \$ 1,163,291
				To adjust Total SD/MC Reimbursement (FFP) due to the adjus reported costs and units.	tments to			
72	Sch. 4	10	3	ADJUSTMENTS TO REPORTED EPSDT STATE GENERAL FUND SETTLEMENT TOTAL EPSDT SGF To adjust the final EPSDT settlement as a result of adjustments	s to audited	\$ 1,915,100	\$ (153,718)	\$ 1,761,382
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.				

FINDING 1 - MAINTENANCE AND AVAILABILITY OF RECORDS

During the field audit, we experienced difficulty obtaining records and source documents used by the County to prepare the SD/MC Cost Report. The binder that the County provided did not contain detailed supporting audit documentation used to prepare the SD/MC Cost Report. Where a workpaper was available, it was difficult to reconcile to the cost report as the County had a few versions of the documentation, and the final version cannot be easily identified. We also found that the workpapers are inconsistent and unreliable, especially as they did not reconcile to any information reported on the cost report. Finally, the county's trial balance of expense does not enumerate all line-item expenses that make up a certain expense category.

Not only is the county's current practice of records maintenance confusing, but it also lengthens the audit process.

AUDIT AUTHORITY:

Title 9, California Code of Regulations, Section 640

RECOMMENDATION:

Regulations require consistent maintenance of adequate and accurate accounting records. The County must keep adequate financial records and statistical data to support year-end documents filed with the Department of Mental Health. These records include, but are not limited to, all ledgers, books, vouchers, time sheets, payrolls, client data charts, and schedules for allocating costs. Accounting records and supporting documents must be retained for four years after the closing of the fiscal year or until such time as the audit has been settled for the fiscal year.

Additionally, the nature of working papers requires that proper control and adequate safeguards be maintained. We strongly recommend the County to establish an archives policy that states the types of working paper, locations, retention period, access authorities, etc. We recommend that the County ensure all financial and statistical records utilized in the preparation of the SD/MC cost report be properly retained and be readily available for internal and external review purpose.

AUDITEE'S RESPONSE:

This is an issue we continue to work on within our unit. We experience staff turnover and lack of staffing regularly. To better train staff it would be helpful to have a template for audit documents.

FINDING 2 - REPORTING OF ADMINISTRATIVE COSTS

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Mendocino County only captured management salaries and benefits in the Administration line of the cost report. As for other types of administration costs such as payroll, accounting, data processing, medical records, etc., the county allocated it to the mode services (direct and non-direct services) using salary and benefits as an allocation basis and citing DMH Letter No. 94-01 as its rationale for doing so. The county considered these costs as program support to patient care facilities because they are providing functions that develop and maintain the operation of the patient care facilities.

AUDIT AUTHORITY:

DMH Letter No 94-01

RECOMMENDATION:

Page 2 of the DMH Letter No 94-01, specifically states that payroll, accounting, data processing, etc. are allowable administrative costs. And "Direct facility costs are those direct costs for patient care that can be readily identified to a patient care facility. Allowable costs include all necessary and proper costs which are incurred in developing and maintaining the operation of the patient care facilities..."

Payroll, accounting, data processing, etc. are not direct facility costs because they are not specifically and directly identifiable to a patient care facility. These services are available to and benefit the County Department of Mental Health as a whole and not specific to a patient care facility. Therefore, the county's position in allocating these costs to the mode services (direct and non-direct services) is not acceptable. In addition, it is contrary to the county's method of capturing costs from prior years. The county unilaterally changed its method of capturing administrative and direct services costs without seeking approval from the State DMH. However, due to the minimal impact of the change in method in the audit year and due to the difficulty in obtaining/finding/gathering necessary supporting audit documentation as disclosed in finding number 1 above, no adjustment to reclassify the costs was proposed.

We recommend that the County revert to its original method of capturing Total Administrative Costs.

AUDITEE'S RESPONSE:

We are reviewing this finding as our method had changed based on a consultant recommendation.

1

<u>FINDING 3 - ERRONEOUS REPORTING OF CONTRACT PROVIDERS' COST</u> REPORTS

- 1. The County filed a cost report for Youth for Change (LE #705), one of the county's contract providers, containing a Medi-Cal settlement. However, there are no SD/MC units billed for this contract provider to the State DMH. As a result, a final cost report settlement will not be made for this provider.
- 2. Inconsistencies were found in the billing, in what was reported, and in the language of the contract for the following contract providers:
- a. River Oak Center (LE #512, Provider Number 2381) billed for full-day Intensive Care (SFC 10/85) to the State DMH. However, the provider contract states that the contractor only provides full-day rehabilitation services (SFC 10/95). In addition, the provider is only certified for full-day rehabilitation services. Corrections were made in the audited cost report.
- b. Sunny Hills (LE #457, Provider Number 2370 billed for full-day Day Intensive and Day Rehabilitation Services (SFC 10/85 and 10/95) to the State DMH. However, the provider contract states that the provider only provides half-day services (SFC 10/81 and 10/91). Corrections were made in the audited cost report.

AUDIT AUTHORITY:

Provider Contracts

RECOMMENDATION:

The County should exercise due care when billing the State DMH for mental health services and when preparing the SD/MC Cost Report to ensure accuracy and reliability of the reported information.

AUDITEE'S RESPONSE:

We are prepared to provide the documentation on these findings. LE457 contract does not specify and LE512 was not billed incorrectly but a data entry error occurred in our records.

FINDING 4 - UNREPORTED PATIENT AND OTHER PAYOR REVENUE

It was found that the County failed to report Patient and Other Payor Revenue on MH 1968, lines 28 and 28A of the cost report. These are the patient fees from Medi-Cal share of costs, patient insurance, Medicare, and other revenues received on behalf of Medi-Cal clients. Reporting of these revenues, however, were made in prior-year cost reports.

AUDIT AUTHORITY:

Fiscal Year 2003-2004 Cost Report Instructions, CFRS-25, CFRS-63, 64

RECOMMENDATION:

We recommend that the County report any Patient and Other Payor Revenue received on behalf of Medi-Cal clients of MH 1968 of the SD/MC cost report. The revenues must be reported on an accrual basis. Failure to report the Patient and Other Payor Revenue overstate the provider's SD/MC Direct Service Gross Reimbursement.

AUDITEE'S RESPONSE:

This was an oversight by the County during preparation.

FINDING 5 - APPORTIONMENT OF UTILIZATION REVIEW COST TO NON SD/MC

The County continues to lack the supporting workpaper for its Utilization Review costs. In prior cost reporting periods, the county did not report cost on the SPMP line of the cost report. All costs were reported as Other Utilization Review. In this audit period, however, the County reported costs on the SPMP line of the cost report. Due to lack of supporting documentation, the SPMP costs were reclassified to the Other Utilization Review line.

In addition, the County used the ratio of Medi-Cal units to total units to allocate the Utilization Review costs to SD/MC and non-SD/MC which is not acceptable.

AUDIT AUTHORITY:

Fiscal Year 2003/04 Cost Report Instructions, CFRS-34. Title 9, California Code of Regulations, Section 640

RECOMMENDATION:

We recommend that the County ensure all financial and statistical records utilized in the preparation of the SD/MC cost report be properly retained and be readily available for internal and external review purposes.

AUDITEE'S RESPONSE:

This finding is being reviewed as the method and amount was determined through consultant recommendation.

FINDING 6 - PROPER ALLOCATION OF ADMINISTRATIVE COSTS

The County does not use an acceptable method of apportioning administrative costs among SD/MC, Healthy Families, and Non SD/MC. The County used the ratio of Medi-Cal units to total units which is not acceptable. As a result, the State DMH used the gross cost method of allocation by calculating the percentage of gross Medi-Cal costs (MH 1968) to total costs (MH 1964).

AUDIT AUTHORITY:

Fiscal Year 2003-2004 Cost Report Instruction, CFRS-33 California Code of Regulations, Title 9, Section 640

RECOMMENDATION:

We recommend that the County review the cost report instructions and select an appropriate method to distribute administrative costs among SD/MC, Healthy Families, and Non SD/MC.

AUDITEE'S RESPONSE:

We will review our method of distribution.

FINDING 7 - COST REPORTING OF FEE-FOR-SERVICE PROVIDERS (PHASE II - OUTPATIENT)

The County did not separately identify, by discipline or provider number, payments made to the fee-for-service (Phase II) contractors on MH 1966 of the cost report. Rather, the payments made to the Phase II contractors were aggregated by service functions

The State DMH letter dated December 23, 1998 requires the County to separately identify and disclose payments, total units, and SD/MC units related to the Phase II contractors, by discipline or provider number. In addition, only actual payments made by the County to the Phase II contractors for their services should be disclosed as total costs.

AUDIT AUTHORITY:

State DMH letter dated December 23, 1998

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RECOMMENDATION:

We recommend that the County separately identify and disclose payments, total units, and SD/MC units related to the Phase II contractors, by provider number, to comply with the State DMH letter dated December 23, 1998.

AUDITEE'S RESPONSE:

This finding is being addressed in future years and will be addressed before the next audit period.

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

CALCULATION OF PROGRAM COSTS MH 1960 (08/04)

FISCAL YEAR 2003 - 2004

County: MENDOCINO

County Code: 23

Legal Entity: MENDOCINO COUNTY	Α	В	С
Legal Entity Number: 00023	Salaries		Total
	and Benefits	Other	Costs
1 Mental Health Expenditures	7,556,812	5,522,238	13,079,050
2 Encumbrances			
3 Less: Payments to Contract Providers (County Only)		(3,692,126)	(3,692,126)
4 Other Adjustments from MH 1962		(518,236)	(518,236)
5 Total Costs Before Medi-Cal Adjustments	7,556,812	1,311,876	8,868,688
6 Medi-Cal Adjustments from MH 1961		68,350	68,350
7 Managed Care Consolidation (County Only)			
8 Allowable Costs for Allocation			8,937,038
Administrative Costs (County Only)			
9 SD/MC Administration			396,881
10 Healthy Families Administration			1,467
11 Non-SD/MC Administration			230,796
12 Total Administrative Costs			629,144
Utilization Review Costs (County Only)			
13 Skilled Professional Medical Personnel			0
14 Other SD/MC Utilization Review			233,507
15 Non-SD/MC Utilization Review			66,432
16 Total Utilization Review Costs			299,939
17 Research and Evaluation (County Only)			21,820
18 Mode Costs (Direct Service and MAA)			7,986,135
19 Total Costs - Lines 9 through 18			8,937,038

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY MEDI-CAL ADJUSTMENTS TO COSTS MH 1961 (08/04)

DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR 2003 - 2004

County: MENDOCINO

County Code: 23

Legal Entity: MENDOCINO COUNTY	A	В	С
Legal Entity Number: 00023	Salaries		Total
	and Benefits	Other	Adjustments
1 Assets reversed out		(14,223)	(14,223)
2 Depreciation allowed for FY 03/04		82,573	82,573
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20 Total Adjustments		68,350	68,350

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY OTHER ADJUSTMENTS MH 1962 (08/04)

DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR 2003 - 2004

County: MENDOCINO

County Code: 23

	Legal Entity: MENDOCINO COUNTY	A	В	С
Le	gal Entity Number: 00023	Salaries		Total
		and Benefits	Other	Adjustments
1	Accruals to 02/03		(420,673)	(420,673)
2	Accruals from 04/05		205,657	205,657
3_	State hosp offsets (realignment)		(78,992)	(78,992)
4	FFS/MC acute hospital offsets (realignment)		(391,746)	(391,746)
5				
6_	CalWorks		216,096	216,096
7	Jail		99,225	99,225
8	Interest Expense charged for capital improvements		70,243	70,243
9	County mgmt, billing, UR/QA services charged to CSOC			
10	contract providers		(218,046)	(218,046)
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Total Adjustments		(518,236)	(518,236)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY ALLOCATION OF COSTS TO MODES OF SERVICE MH 1964 (08/04)

DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR 2003 - 2004

County: MENDOCINO County Code: 23

	Legal Entity: MENDOCINO COUNTY	A
Le	gal Entity Number: 00023	Total
		Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	7,986,135
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	
4	Day Services (Mode 10)	581,165
5	Outpatient Services (Mode 15 Program 1 + Program 2)	5,889,967
6	Outreach Services (Mode 45)	1,515,003
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	
9	Total - Lines 2 through 8	7,986,135

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: MENDOCINO County Code: 23

MIN IS TO A PARTICULAR TO COMPLETE AS SECURITY OF THE SECURITY

	Legal Entity: MENDOCINO COUNTY		A	В	C	D	E	F	G
Legal Fr	ntity Number: 00023		1	Service	Service	Service	Service	Service	Service
Ecgar Er	Mode: 10 - Day Services		Mode Total	Function	Function	Function	Function	Function	Function
	Wode. 10 - Day cervices		I Wilde Total	95	85	r uncuon	- Function	Turiodori	Tancac
1 Alloc	cation Percentage	- 	100.00%	99.98%	0.02%		 	<u> </u>	 -
	Units			5,419	3		 		1
	ss Cost		581,165	581,071	94		 		
200.00	**************************************				100000000000000000000000000000000000000				0.00000000
	t per Unit A per Unit			107.23	31.33			<u> </u>	<u> </u>
	lished Charge per Unit	~~~~		118.94 115.14	183.46 183.46		 	 	
	otiated Rate / Cost per Unit			113.14	163.40		 		
	odated react 7 dost per onit	<u></u>		5-1-5-1-2-1-5-1-1					5.000
8 Medi	i-Cal Units	07/01/03 - 09/30/03		462					
BA _		10/01/03 - 06/30/04		3,391	3				
9 Medi	icare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10 Foha	anced SD/MC (Children) Units	07/01/03 - 09/30/03		5					
10A		10/01/03 - 06/30/04		105					
	anced SD/MC (Refugees) Units	07/01/03 - 06/30/04					<u> </u>		
11 Heal	thy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12 Non-	Medi-Cal Units	· · · · · · · · · · · · · · · · · · ·		1,456			L		ļ .,. ,
13	<u>anda de la caracteria de la caracteria de la festa de la festa</u> Caracteria	07/01/03 - 09/30/03	49,540	49.540	***************************************	<u> and a standard a standard and a standard and a standard a stan</u>	*	المُعَلِّمُ وَمُعَلِّمُ وَمُعَلِّمُ مُعَلِّمُ مُعَلِّمُ مُعَلِّمُ مُعَلِّمُ مُعَلِّمُ مُعَلِّمُ مُعَلِّمُ مُعَ	
13A Medi	-Cal Costs	10/01/03 - 06/30/04	363,706	363,612	94				
14		07/01/03 - 09/30/03	54,950	54,950					
14A Medi	-Cal SMA Upper Limits	10/01/03 - 06/30/04	403,876	403,326	550				
15		07/01/03 - 09/30/03	53,195	53,195					
Medi-	-Cal Published Charges	10/01/03 - 06/30/04	390,990	390,440	550				
16		07/01/03 - 09/30/03	900,000	- 555,415					
Medi-	-Cal Negotiated Rates	10/01/03 - 06/30/04							
77.0		400000000000000000000000000000000000000				<u>. 17. 17. 17. 17. 17. 17. 17. 17. 17. 17</u>	110000000000000000000000000000000000000	d <u>anama</u> , a Jaw	<u> </u>
Medic	care/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04					ļ <u> </u>		
18 Medic	care/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
Medic	care/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A	 	10/01/03 - 06/30/04							
Medic	care/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04	*******		*******	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	******		**********
1	and CDAIC Costs	07/01/03 - 09/30/03	536	536					
1A Ennai	nced SD/MC Costs	10/01/03 - 06/30/04	11,259	11,259					
2 Esha	and CD/MC SMA linear limits	07/01/03 - 09/30/03	595	595					
2A Enhai	nced SD/MC SMA Upper Limits	10/01/03 - 06/30/04	12,489	12,489					
3	and CDAIC Bublished Charact	07/01/03 - 09/30/03	576	576					
3A Enhai	nced SD/MC Published Charges	10/01/03 - 06/30/04	12,090	12,090		_			
4		07/01/03 - 09/30/03							
4A Ennar	nced SD/MC Negotiated Rates	10/01/03 - 06/30/04							
200	pend SD(MC (Refugees) Costs		Enderson k			272272272			-110000000
	nced SD/MC (Refugees) Costs	07/01/03 - 06/30/04			 -				
		07/01/03 - 06/30/04							
		07/01/03 - 06/30/04							
	nced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04	file and the second		<u> </u>		-12-41-13-13-13-13-13-13-13-13-13-13-13-13-13	10111111111111111111111	40000000
9 402111	by Enmiliae Coete	07/01/03 - 09/30/03							
9A Healtr	hy Families Costs	10/01/03 - 06/30/04							
0 Haaltt	hy Equilias SMA Linnas Limite	07/01/03 - 09/30/03							
0A Healtr	hy Families SMA Upper Limits	10/01/03 - 06/30/04							
1 Hoolt		07/01/03 - 09/30/03							
1A Healtr	hy Families Published Charges	10/01/03 - 06/30/04							
2	by Enmilies Monatiated Dates	07/01/03 - 09/30/03							
2A Healt	hy Families Negotiated Rates	10/01/03 - 06/30/04							
				and an animalia	<u> </u>	52.52.52.52.53		and an arrand	10000000

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH PAGE 1 OF 1

233,568

305,803

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

	County Code: 23			CR	CR	CR	CR	CR	
	Legal Entity: MENDOCINO COUNTY		Α	В	С	D	E	F	Ğ
Le	gal Entity Number: 00023			Service	Service	Service	Service	Service	Service
	Mode: 15 - Outpatient (Program 1)		Mode Total	Function_	Function	Function	Function	Function	Function
				01	10	30	60	70	
1	Allocation Percentage		100,00%	17.82%	8.82%	44.62%	15.15%	13.60%	
2	Total Units			594,006	228,225	1,154,857	211,283	235,352	
3	Gross Cost	· · · · · · · · · · · · · · · · · · ·	5,495,613	979,146	484,598	2,452,148	832,316	747,405	
4	Cost per Unit			1.65	2.12	2.12	3,94	3.18	**********
5	SMA per Unit			1.83	2.36	2.36	4.37	3.52	
6	Published Charge per Unit			1.77	2.28	2.28	4.23	3.41	
7	Negotiated Rate / Cost per Unit								
1077									<u>anje, alije, sa</u>
8	Medi-Cal Units	07/01/03 - 09/30/03		128,375	45,959	267,171	28,435	43,678	
8A	<u> </u>	10/01/03 - 06/30/04		391,515	148,353	626,821	81,348	93,744	
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03		35		1,210	11,255		
9A		10/01/03 - 06/30/04		426		1,385	30,420	1,050	
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03		35		525	35	60	
10A		10/01/03 - 06/30/04		70		3,106	499	240	
_	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04						1	
11	Healthy Families (SED) Units	07/01/03 - 09/30/03		165]	2,735		115	
11A		10/01/03 - 06/30/04		940	905	3,948		170	
12	Non-Medi-Cal Units			72,445	33,008	247,956	59,291	96,295	
13		07/01/03 - 09/30/03	1,127,213	211,610	97,586	567,293	112,015	138,708	202012
13A	Medi-Cal Costs	10/01/03 - 06/30/04	2,909,478	645,364	315,003	1,330,951	320,458	297,702	
14		07/01/03 - 09/30/03	1,251,921	234,926	108,463	630,524	124,261	153,747	
14A	Medi-Cal SMA Upper Limits	10/01/03 - 06/30/04	3,231,353	716,472	350,113	1,479,298	355,491	329,979	
		07/01/03 - 09/30/03	1,210,382	227,224	104,787	609,150	120,280	148,942	
15 15A	Medi-Cal Published Charges			692,982		1,429,152	344,102	319,667	
	— ———	10/01/03 - 06/30/04	3,124,147	692,962	338,245	1,429,152	344,102	319,007	
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03	 				\longrightarrow	 +	
16A		10/01/03 - 06/30/04			-	0.000000000000			
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03	46,964	58		2,569	44,337		
17A	iviedicale/iwedi-Cal Clossovel Cosis	10/01/03 - 06/30/04	126,812	702		2,941	119,835	3,334	
18	Madiana (Madi Cal Cananaua CMA Linna Limita	07/01/03 - 09/30/03	52,104	64		2,856	49,184		
18A	Medicare/Medi-Cal Crossover SMA Upper Limits	10/01/03 - 06/30/04	140,680	780		3,269	132,935	3,696	
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03	50,429	62		2,759	47,609		
19A	iwedicare/wedi-Cai Crossover Published Charges	10/01/03 - 06/30/04	136,169	754		3,158	128,677	3,581	
20	No diamanda di Cal Canana Na akiata di Data	07/01/03 - 09/30/03							
20A	Medicare/Medi-Cal Crossover Negotiated Rates	10/01/03 - 06/30/04							
21		07/04/02 00/00/02	4.504	F0		1 115	120	101	<u> Caridanie</u>
	Enhanced SD/MC Costs	07/01/03 - 09/30/03	1,501	58		1,115	138	191	
21A		10/01/03 - 06/30/04	9,438	115		6,595	1,966	762	
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03	1,667	64		1,239	153	211	
22A		10/01/03 - 06/30/04	10,484	128		7,330	2,181	845	
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03	1,612	62		1,197	148	205	
23A		10/01/03 - 06/30/04	10,135	124		7,082	2,111	818	
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03	ļ						
24A	- Hannel (Miller Brown) and Brown (Miller Brown) and Arthur	10/01/03 - 06/30/04					121221222222	<u></u>	dangari
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04					1		
	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
				2222	2222222				September 1
29	Healthy Families Costs	07/01/03 - 09/30/03	6,445	272		5,807		365	
29A		10/01/03 - 06/30/04	12,394	1,549	1,922	8,383		540	
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	7,161	302		6,455		405	
30A	,	10/01/03 - 06/30/04	13,772	1,720	2,136	9,317		598	
	Healthy Families Published Charges	07/01/03 - 09/30/03	6,920	292		6,236		392	
31									
31A	reality Families Fubished Charges	10/01/03 - 06/30/04	13,308	1,664	2,063	9,001		580	
1A	Healthy Families Negotiated Rates	10/01/03 - 06/30/04 07/01/03 - 09/30/03 10/01/03 - 06/30/04	13,308	1,664	2,063	9,001		580	

1,255,368

119,417

70,087

526,494

FISCAL YEAR 2003 - 2004

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966 (08/04)

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County: MENDOCINO County Code: 23 MHS MHS

County Code: 3			MHS	MHS					
Legal Entity:	MENDOCINO COUNTY		Н	11	J	K	<u> </u>	M	N
Legal Entity Number: 6			Service	Service	Service	Service	Service	Service	Service
Mode:	15 - Outpatient (Program 2)		Function 32	Function 69	Function	Function	Function	Function	Function
1 Allocation Percenta	ane		45.69%		 -	 	 -	 	
2 Total Units	-90		464,105	204	 	 	 	 -	
3 Gross Cost			180,199	147	 	1	 	 	f
4 Cost per Unit		(चन्तुवर्षय <u>ात्राच्यात्र</u> ाचनुस्य		0.72		<u> </u>		CONTRACTOR OF THE PARTY OF THE	
5 SMA per Unit			0.39	4.37	 -	 	 	 	
6 Published Charge	per Unit		2.30	4.37	 -	 -	} -	 	
7 Negotiated Rate / 0			 	 	 	 	1	 	 -
		107/04/00 00/00/00	1000000000	<u> </u>			<u> </u>		<u> </u>
Medi-Cal Units		07/01/03 - 09/30/03	115,810	15	 	 	 	ł	 -
8A Wedi-Car Offics		10/01/03 - 06/30/04	348,175	189	 	 		 	
9 9A Medicare/Medi-Cal	Crossover Units	07/01/03 - 09/30/03 10/01/03 - 06/30/04	 _	 	 	 	 	}	
10		07/01/03 - 09/30/03	 		 		 	 	
10A Enhanced SD/MC I	Units	10/01/03 - 06/30/04	120	 -		 		 -	
10B Enhanced SD/MC	(Refugees) Unite	07/01/03 - 06/30/04	120	 		 		 	
11	·	07/01/03 - 09/30/03	 	 	 	 -	 	 	
11A Healthy Families (S	SED) Units	10/01/03 - 06/30/04	 	 	 	 -	 	 	
12 Non-Medi-Cal Units		10101100 - 00100104		 		 	 	 	
THE PERSON NAMED IN COLUMN		<u> वृद्धान्य स्टब्स्ट स्टब्स्ट स्टब्स्ट</u>	anamana		<u> </u>	andrews.	<u> </u>	<u> </u>	
Medi-Cal Costs		07/01/03 - 09/30/03	44,966	11	ļ	<u> </u>	 		
13A		10/01/03 - 06/30/04	135,187	136	l			ļ	<u> </u>
14 Medi-Cal SMA Upp	er Limits	07/01/03 - 09/30/03	273,312	66	 	<u> </u>		ļ	<u> </u>
14A		10/01/03 - 06/30/04	821,693	826	 _			 	
15 Medi-Cal Published	Charges	07/01/03 - 09/30/03	ļ	 		 	 	ļ	
15A		10/01/03 - 06/30/04				<u> </u>		ļ <u> </u>	ļ
16 Medi-Cal Negotiate	d Rates	07/01/03 - 09/30/03	 _						
16A		10/01/03 - 06/30/04	[<u> </u>	***********	21212
17 Madinana (44-4) C-1	C	07/01/03 - 09/30/03							******
17A Medicare/Medi-Cal	Crossover Costs	10/01/03 - 06/30/04				1			
18 Modinaro Modi Cal	Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A	Crossover Sivia Opper Limits	10/01/03 - 06/30/04							
19 Medicare/Medi-Cal	Crossover Published Charges	07/01/03 - 09/30/03							
19A	Crossover abilished Charges	10/01/03 - 06/30/04							
20 Medicare/Medi Cal	Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A Medical enviedical		10/01/03 - 06/30/04							
21	egie <u>die geste die Ferre ders en legis die ge</u> rmade Ferre der de de de L	07/01/03 - 09/30/03	e te te te de de de de de de de de	<u> </u>	<u>i na sana na sajina hasainna ka</u>	(1	<u>ranan (Pananghan () (Pan</u>	<u> Park Proposition (Com</u>	121111111111111
Enhanced SD/MC C	Costs	10/01/03 - 06/30/04	47						
22	NAA III I C	07/01/03 - 09/30/03	· · ·						
Enhanced SD/MC S	owa Upper Limits	10/01/03 - 06/30/04	283						
23	habilahad Obassas	07/01/03 - 09/30/03							
Enhanced SD/MC P	rubiisned Charges	10/01/03 - 06/30/04							
Enhanced SD/MC N	legatized Pater	07/01/03 - 09/30/03							
24A Ennanced SD/MC N	egonateu Rates	10/01/03 - 06/30/04							
25 Enhanced SD/MC (I	Refugees) Costs	07/01/03 - 06/30/04					and and the speciments of	(*1+1 <u>+1+1+1+1</u> +1 <u>+1+1</u>	
		07/01/03 - 06/30/04	-			 			
	Refugees) Published Charges	07/01/03 - 06/30/04							
		07/01/03 - 06/30/04							
									121111111111111
Healthy Families Co	sts	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							'
Healthy Families SM	1A Upper Limits	07/01/03 - 09/30/03							
BUA	<u></u>	10/01/03 - 06/30/04		 →					
Healthy Families Pu	blished Charges	07/01/03 - 09/30/03							
B1A Ticality Families Fu		10/01/03 - 06/30/04							
B2A Healthy Families Ne	gotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				*********
3 Non-Medi-Cal Costs			0						

of a factor for a contract of the contract of

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County Code: 23	County MENDOCINO								
Logal Ently Number: 000023	County: MENDOCINO County Code: 23			TBS	MHS	MHS	MHS	MHS	MHS
Mode Total Service S	Legal Entity: MENDOCINO COUNTY		Α	В	С	D	E	F	G
Allocation Percentage	Legal Entity Number: 00023				Service	Service	Service	Service	Service
1 Allocation Percentage	Mode: 15 - Outpatient (Program 2)		Mode Total						Function
2 Total Units	L		L						31
Section Sect			100.00%						6.60%
2.17 2.36 2.34 0.36									63,480
Section Sect	3 Gross Cost		394,354	44,949	72,666	64,853	3,500	2,020	26,020
District Charge per Unit	4 Cost per Unit		THE STREET	2.12	1.26	2.34	0.36	0.66	0.41
Neglociated Rate / Cost par Unit	5 SMA per Unit			2.36	2.36	4.37	2.36	4.37	2.36
Base	6 Published Charge per Unit								
BA Medicare/Medi-Cal Crossover Units 100103 - 0630004 13,536 41,340 16,974 7,560 900 5	7 Negotiated Rate / Cost per Unit								
BA Medicare/Medi-Cal Crossover Units 100103 - 0630004 13,536 41,340 16,974 7,560 900 5	g	07/01/03 00/30/03		7 593	16 340	0.800	2 280	2 040	10,560
9									51,660
DA Medicare/Medi-Cal Crossover Units 1001/03 - 06/30/04 10 10 10 10 10 10 10				10,000	41,340	10,374	7,500	- 300	31,000
Total									
Tool								+	
Fig. Enhanced SD/MC (Refugees) Units 07/01/03 - 09/30/04									
11				~					
11A Families (CE) Units 1001103 - 06/30/04 50 954 120 120 13 Medi-Cal Costs 07/01/03 - 09/30/03 111,076 16,101 20,585 22,927 811 1,347 1334 144 Medi-Cal SMA Upper Limits 07/01/03 - 09/30/04 280,277 28,742 52,081 39,673 2,689 594 2 24,865 5,381 6,915 2 24,865 24,865 5,381 6,915 2 24,865 24,865 5,381 6,915 2 24,865 24,865 5,381 6,915 2 24,865 24,865 5,381 6,915 2 24,865 24,865 5,381 6,915 2 24,865									
172 Non-Medir-Cal Units									
13	 	10/01/03 - 06/30/04	1						
133A Neel-Cal Costs 100103 - 06/3004 280,277 287.42 52,081 39,673 2,689 594 2 144 Mel-Cal SMA Upper Limits 07/01/03 - 09/3003 411,918 17,898 38,562 42,865 5,381 8,915 2 1001/03 - 06/3004 1,169,895 31,945 97,562 74,176 17,842 3,933 12 15 15 16 16 16 17,0103 - 09/3003 1001/03 - 06/3004 1,169,895 31,945 97,562 74,176 17,842 3,933 12 16 16 16 16 16 17,0103 - 09/3003 1001/03 - 06/3004 1,169,895 31,945 97,562 74,176 17,842 3,933 12 16 16 16 17,842 3,933 12 16 16 17,842 3,933 12 16 16 17,842 3,933 12 16 16 17,842 3,933 12 16 16 17,842 3,933 12 16 16 17,842 3,933 12 16 17,842 3,933 12 16 17,842 3,933 12 17,842 3,933 3,	12 Inor-ivieur-cai Onits	adamana adaman kari		50		954		120	1,260
13/14 Medi-Cal SMA Upper Limits C7701/03-09/30/03 411,918 17,899 38,562 42,865 5,381 8,915 2 1001/03-06/30/04 1,169,895 31,945 97,562 74,176 17,842 3,933 12 12,55 Medi-Cal Published Charges 10/701/03-09/30/03	13 Modi Cal Conta	07/01/03 - 09/30/03	111,076	16,101	20,585	22,927	811	1,347	4,328
14A	13A Medi-Cai Costs	10/01/03 - 06/30/04	280,277	28,742	52,081	39,673	2,689	594	21,175
14A 1001/03 10630004 17,842 3,933 12 12 15 15 15 16 16 16 16 16	14 Madi Cal CMA Hannel imite	07/01/03 - 09/30/03	411,918	17,896	38,562	42,865	5,381	8,915	24,922
155 Medi-Cal Published Charges	14A Medi-Cai SMA Opper Limits	10/01/03 - 06/30/04	1,169,895	31,945	97,562	74,176	17,842	3,933	121,918
15A	15	07/01/03 - 09/30/03							
16A Medicare/Medi-Cal Crossover Costs	15A Medi-Cai Published Charges	10/01/03 - 06/30/04							
16A Medicare/Medi-Cal Crossover Costs	16								
Medicare/Medi-Cal Crossover Costs	16A Medi-Car Negotiated Rates	10/01/03 - 06/30/04	1						
177A Medicare/Medi-Cal Crossover SMA Upper Limits 10/01/03 - 06/30/04 10/01/03 - 06/30/03 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/03 10/01/03 - 06/30/03 10/01/03 - 06/30/03 10/01/03 - 06/30/04 10/01/03 -		07/04/00 00/00/00					32.41.13.41.41.		<u>,545,444,444,444,444,444,444,444,444,44</u>
18			}		 }				
184 Medicare/Medi-Cal Crossover Published Charges 07/01/03 - 06/30/04 0 0 0 0 0 0 0 0 0			 						
19A Medicare/Medi-Cal Crossover Published Charges 10/01/03 - 06/30/04 10/01/03 -			 						
19A Medicare/Medi-Cal Crossover Negotiated Rates 07/01/03 - 06/30/04 07/01/03 - 09/30/03 07/01/03 - 09/30/04 07/01/03 - 09/30/03 07/01/03 - 09/30/04 07/01/03 - 09/30/04 07/01/03 - 09/30/03 07/01/03 - 09/30/04 07/01/03 - 09/30/04 07/01/03 - 09/30/04 07/01/03 - 09/30/04 07/01/03 - 09/30/04 07/01/03 - 09/30/04 07/01/03 - 09/30/04 07/01/03 - 09/30/04 07/01/03 - 09/30/04 07/01/03 - 09/30/04 07/01/03 - 09/30/04 07/01/03 - 09/30/04 07/01/03 - 09/30/04 07/01/03 - 09/30/04 07/01/03 - 09/30/04 07/01/03 - 09/30/04 07/01/03 - 09/30/04 07/01/03 - 09/30/04 07/01/03 - 09/30/04 07/01/03 - 09/30/03 07/01/03 -			l +						
Day			 						
20A Medical Political Crossover Negotiate Nates 10/01/03 - 06/30/04 23 23 24 22 22 22 23 24 25 25 25 25 25 25 25			 						
Enhanced SD/MC Costs			 	———	-				
21A Enhanced SD/MC Costs 10/01/03 - 06/30/04 70 23 22 22 22 22 22 22 2	ZUA Confirmation of the Confirmation of t	10/01/03 - 06/30/04			and and an analysis of a		14-1-1-1-1-1-1-1-1		
21A	21 Enhanced SD/MC Costs	07/01/03 - 09/30/03							
22A	21A Enhanced SOMIC Costs	10/01/03 - 06/30/04	70			23			
Company	22 Enhanced SDMC SMA Harrard inite	07/01/03 - 09/30/03							
23 Enhanced SD/MC Published Charges 07/01/03 - 09/30/04 10/01/03 - 06/30/04 24A Enhanced SD/MC Negotiated Rates 07/01/03 - 06/30/04 10/01/03 - 06/30/04 25 Enhanced SD/MC (Refugees) Costs 07/01/03 - 06/30/04 26 Enhanced SD/MC (Refugees) SMA Upper Limits 07/01/03 - 06/30/04 27 Enhanced SD/MC (Refugees) Published Charges 07/01/03 - 06/30/04 28 Enhanced SD/MC (Refugees) Negotiated Rates 07/01/03 - 06/30/04 28 Enhanced SD/MC (Refugees) Negotiated Rates 07/01/03 - 06/30/04 29 Healthy Families Costs 07/01/03 - 06/30/04 10/01/03 - 06/30/03 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/03 10/01/03 - 06/30/04			327			44		1	
23A Enhanced SD/MC Negotiated Rates 10/01/03 - 06/30/04	23 5-1	07/01/03 - 09/30/03							
24 24A									
24A	24								
25									
26 Enhanced SD/MC (Refugees) SMA Upper Limits 07/01/03 - 06/30/04 27 Enhanced SD/MC (Refugees) Published Charges 07/01/03 - 06/30/04 28 Enhanced SD/MC (Refugees) Negotiated Rates 07/01/03 - 06/30/04 29 Healthy Families Costs 07/01/03 - 09/30/03 30 Healthy Families SMA Upper Limits 07/01/03 - 09/30/03 30 Healthy Families Published Charges 07/01/03 - 09/30/03 31 Healthy Families Published Charges 10/01/03 - 09/30/03 32 Healthy Families Negotiated Rates 07/01/03 - 09/30/04 32 10/01/03 - 09/30/04									
27 Enhanced SD/MC (Refugees) Published Charges 07/01/03 - 06/30/04 07/01/03 - 06/30/04 28 Enhanced SD/MC (Refugees) Negotiated Rates 07/01/03 - 06/30/04 07/01/03 - 06/30/04 29 Healthy Families Costs 07/01/03 - 06/30/04 07/01/03 - 06/30/04 30A Healthy Families SMA Upper Limits 07/01/03 - 09/30/03 31A Healthy Families Published Charges 07/01/03 - 09/30/04 31A Healthy Families Negotiated Rates 07/01/03 - 09/30/03 32A Healthy Families Negotiated Rates 07/01/03 - 09/30/04			 						
28 Enhanced SD/MC (Refugees) Negotiated Rates 07/01/03 - 06/30/04	 		 						
Pailthy Families Costs 07/01/03 - 09/30/03			 				+		
10/01/03 - 06/30/04	28 Ennanced SU/MC (Retugees) Negotiated Rates	U//U1/U3 - U6/3U/04					12 (22 4 5 2)		
10/01/03 - 06/30/04	29 Hankby Familias Costs	07/01/03 - 09/30/03							
Healthy Families SMA Upper Limits									
30A Healthy Families SMA Upper Limits 10/01/03 - 06/30/04	20								
31 Healthy Families Published Charges 07/01/03 - 09/30/03 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 08/30/04 10/01/03 - 09/30/03 10/01/03 - 09/30/03 10/01/03 - 06/30/04 10/01/03 - 06/30/03 10/01/03 - 06/30/04 10/01/03 - 06/30/03 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/03 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04							+		
31A	21								
32 Healthy Families Negotiated Rates 07/01/03 - 09/30/03 10/01/03 - 06/30/04				 		-			
32A Realthy Families Negotiated Rates 10/01/03 - 06/30/04	22								
33 Non-ivedi-Cai Costs							22.22.22.22		<u> </u>
	33 INOU-Medi-Cai Costs		2,932	106		2,230			516

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH PAGE 2 OF 2

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

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County: MENDOCINO County Code: 23 ISA ISA ISA

	Legal Entity: MENDOCINO COUNTY	Н		J	K	L	М	N
Leg	gal Entity Number: 00023	Service	Service	Service	Service	Service	Service	Service
	Mode: 45 - Outreach	Function	Function	Function	Function	Function	Function	Function
		16	17	18				
1	Allocation Percentage	15.71%	11.56%	25.13%				
2	Total Units	70,308	224,962	571,448				
3	Gross Cost	238,031	175,172	380,795			taganama anthasa	
4	Cost per Unit	3.39	0.78	0.67	<u>tananan perenganyakan bahan</u>			
5	Non-Medi-Cal Units	70,308	224,962	571,448				
6	Non-Medi-Cal Costs	238,031	175,172	380,795	<u> </u>	<u> </u>		<u> </u>

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH PAGE 1 OF 2

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: MENDOCINO

County Code: 23		CAW	isa	ISA	ISA	ISA	ISA	
	Legal Entity: MENDOCINO COUNTY	A	В	C	D	Ē	F	G
Le	Legal Entity Number: 00023		Service	Service	Service	Service	Service	Service
Mode: 45 - Outreach		Mode Total	Function_	Function	Function	Function	Function	Function
			10	11	12	13	14	15
1		100.00%	16.49%	6.07%	11.97%	2.32%	7.94%	2.81%
2			322,325	26,483	52,084	9,710	164,050	46,872
3	Gross Cost	1,515,003	249,755	91,982	181,336	35,147	120,235	42,550
4	Cost per Unit		0.77	3.47	3.48	3.62	0.73	0.91
5	Non-Medi-Cal Units		322,325	26,483	52,084	9,710	164,050	46,872
6	Non-Medi-Cal Costs	1,515,003	249,755	91,982	181,336	35,147	120,235	42,550

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FISCAL YEAR 2003 - 2004

DEPARTMENT OF MENTAL HEALTH

DETERMINATION OF SDIMC DIRECT SERVICE AND MAA REIMBURSEMENT MH 1968 (08/04)

County: MENDOCINO												i
County Code: 23 Legal Entity: MENDOCINO COUNTY	REIMBURSEMENT TYPE			PC	Costs F G H			 ,	Costs	<u> </u>		
Legal Entity Number: 00023	 ^-			1	Total			<u> </u>	Total		Total	
		7	Mode 55		Total	Inpatient		,		Outpatient		Outpatient
		S. F.'s 01-09	S. F.'s 11-19, 31-39	S. F.'s 21-29	MAA	Mode 05- Hospital	Mode 05-All Other	Mode 10	Mode 15 Program (1)	Exclude Program (2)	Mode 15 Program (2)	(Col I + Col. J)
1 Medi-Cal Costs	07/01/03 - 09/30/03					1,000,000		49,540	1,127,213	1,176,753	111,076	1,287,829
1A	10/01/03 - 06/30/04 07/01/03 - 09/30/03					 	-	363,706	2,909,478	3,273,183	280,277 411,918	3,553,450 1,718,789
2A Medi-Cal SMA	10/01/03 - 09/30/04					 	 	54,950 403,876	1,251,921 3,231,353	1,306,871 3,635,229	1,169,895	4,805,124
3 Medi-Cal P. C	07/01/03 - 09/30/03							53,195	1,210,382	1,263,577		1,263,577
3A	10/01/03 - 06/30/04 07/01/03 - 09/30/03							390,990	3,124,147	3,515,137		3,515,137
4A Medi-Cal N. R.	10/01/03 - 06/30/04											
	07/01/03 - 09/30/03							49,540	1,127,213	1,176,753	111,076	1,287,829
5 Medi-Cal Gross Reimbursement	10/01/03 - 06/30/04							363,706	2,909,478	3,273,183	280,277	3,553,460
6 Medicare/Medi-Cal Crossover Cost	07/01/03 - 09/30/03					*******		*****************	46,964	46,964		46,964
6A	10/01/03 - 06/30/04								126,812	126,812		126,812
7 Medicare/Medi-Cal Crossover SMA	07/01/03 - 09/30/03 10/01/03 - 06/30/04					ļ			52,104 140,680	52,104 140,680	ļ	52,104 140,680
8 Medicare/MedicCal Crossover P. C	07/01/03 - 09/30/03								50,429	50,429		50,429
8A	10/01/03 - 06/30/04								135,169	136,169		135,169
9 Medicare/Medi-Cal Crossover N. R.	07/01/03 - 09/30/03 10/01/03 - 06/30/04					 		 			 	
	07/01/03 - 09/30/03								46,964	46,964		46,964
10A Medicare/Medi-Cal Crossover Gross Reim.	10/01/03 - 06/30/04								126,812	126,812		126,812
	07/01/03 - 09/30/03							49,540	1,174,177	_ 1,223,717	111,076	1,334,793
11A Total SD/MC + Crossover Gross Reim.	10/01/03 - 06/30/04							363,706	3,036,290	3,399,996	280,277	3,680,272
12 Enhanced SD/MC (Children) Cost	07/01/03 - 09/30/03							536	1,501	2,037		2,037
12A	10/01/03 - 06/30/04 07/01/03 - 09/30/03							11,259	9,438	20,697	70	20,767
13 Enhanced SD/MC (Children) SMA	10/01/03 - 06/30/04							595 12,489	1,667	2,262 22,972	327	2,262 23,299
14 Enhanced SO/MC (Children) P. C.	07/01/03 - 09/30/03							576	1,512	2,187		2,187
14A	10/01/03 - 06/30/04 07/01/03 - 09/30/03							12,090	10,135	22,224		22,224
15 Enhanced SD/MC (Children) N. R.	10/01/03 - 06/30/04											
46	07/01/03 - 09/30/03							536	1,501	2.037		2,037
16A Enhanced SD/MC (Children) Gross Reim.	10/01/03 - 06/30/04							11,259	9,438	20,697	70	20,767
17 Enhanced SD/MC (Refugees) Cost	07/01/03 - 06/30/04											
18 Enhanced SD/MC (Refugees) SMA 19 Enhanced SD/MC (Refugees) P. C.	07/01/03 - 06/30/04 07/01/03 - 06/30/04											
19 Enhanced SD/MC (Refugees) P. C. 20 Enhanced SD/MC (Refugees) N. R.	07/01/03 - 06/30/04						-					
21 Total Medi-Cal Gross Reimbursement	07/01/03 - 09/30/03					CONTRACTOR	<u>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u>	50,076	1,175,678	1,225,754	111,076	1,336,830
21A (Excludes Refugees)	10/01/03 - 06/30/04							374,965	3.045,728	3,420,693	280,346	3,701,040
22 Enhanced SD/MC (Refugees) Gross Reim.	07/01/03 - 06/30/04										********************	
23 Healthy Families Cost	07/01/03 - 09/30/03								6,445	6,445		6,445
23A	10/01/03 - 06/30/04 07/01/03 - 09/30/03								12,394 7,161	12,394 7,161		12,394 7,161
24A Healthy Families SMA	10/01/03 - 06/30/04								13,772	13,772		13,772
Healthy Families P. C.	07/01/03 - 09/30/03								6,920	6,920		6,920
25A 26 Healthy Families N. P.	10/01/03 - 06/30/04 07/01/03 - 09/30/03								13,308	13,308		13,308
26A Healthy Families N. R.	10/01/03 - 06/30/04											
27 Healthy Families Gross Reim.	07/01/03 - 09/30/03								6,445	6,445		6,445
27A	10/01/03 - 06/30/04								12,394	12,394		12,394
Less: Patient and Other Payor Revenue 28 SD/MC + Crossover Revenue	07/01/03 - 09/30/03								8,247	8,247		8,247
28A	10/01/03 - 06/30/04								28,478	28,478		28,478
20 Enhanced SD/MC (Children) Revenue												
30 Enhanced SD/MC (Refugees) Revenue 31 Healthy Families Revenue												
32 Total Expenditures from MAA (Mode 55)												
33 Medi-Cal Eligibility Factor (Average)		face account	0.0	0%								
34 Revenue - MAA												
35 Net Due - SD/MC for Direct Services	07/01/03 - 09/30/03							50,076	1,167,431	1,217,507	111,076	1,328,583
35A	10/01/03 - 06/30/04							374,965	3,017,250	3,392,215	280,346	3,672,562
37 Net Due - Healthy Families	07/01/03 - 09/30/03								6,445	6,445		6,445
37A Net Due - Healthy Families	10/01/03 - 06/30/04								12,394	12,394		12,394
Amount Negotiated Rates Exceed Costs												
38 SD/MC (Includes Children)	07/01/03 - 09/30/03 10/01/03 - 06/30/04	Harris Strain										
38A Enhanced SD/MC (Refugees)		li de la 										
40 Healthy Families	07/01/03 - 09/30/03											
40A Tleady Farmies	10/01/03 - 06/30/04	10.000		<u> </u>								